

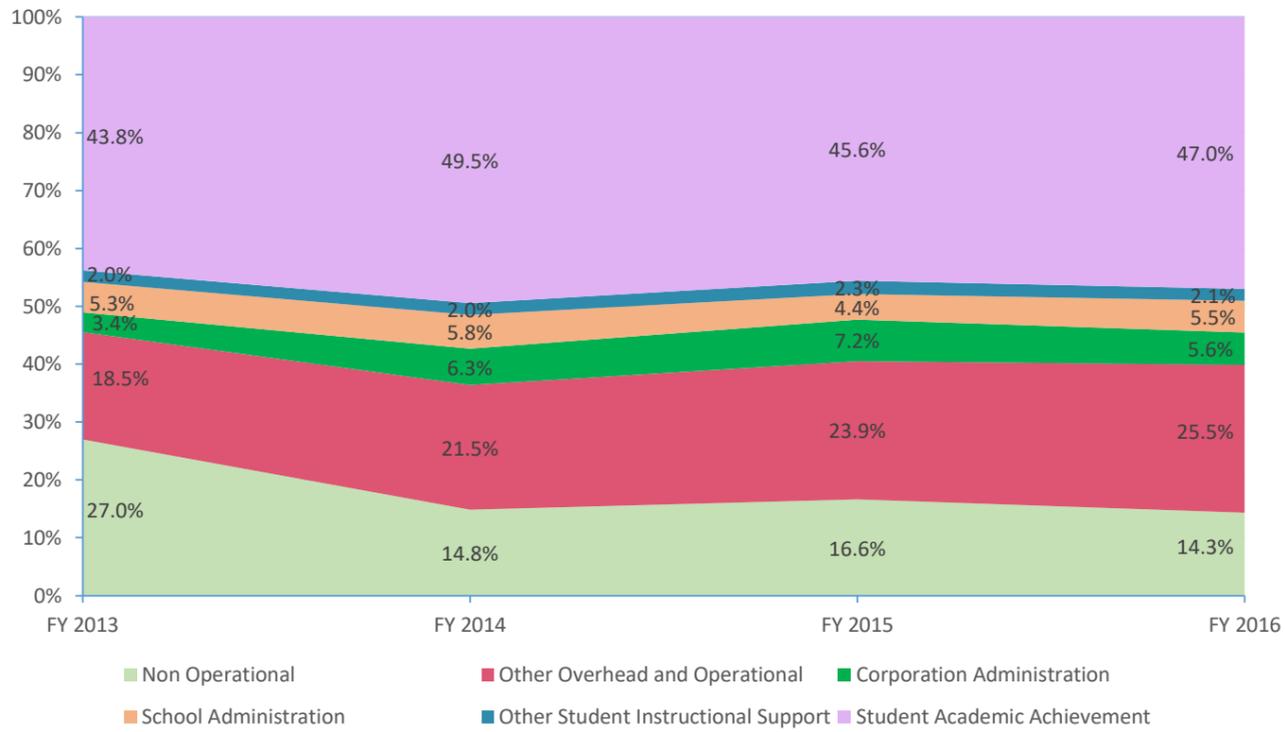
School Corporation Expenditures by Account
Biannual Financial Report Data
Northeast School Corp (7645)

Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$7,610,730	59.4%	\$8,285,053	57.3%	\$7,389,425	43.8%	\$6,902,226	49.5%	\$5,208,470	45.6%	\$4,382,809	47.0%
Student Instructional Support	\$975,077	7.6%	\$1,050,963	7.3%	\$1,227,055	7.3%	\$1,099,350	7.9%	\$768,644	6.7%	\$703,002	7.5%
Total	\$8,585,807	67.0%	\$9,336,016	64.6%	\$8,616,479	51.1%	\$8,001,576	57.3%	\$5,977,113	52.3%	\$5,085,811	54.5%

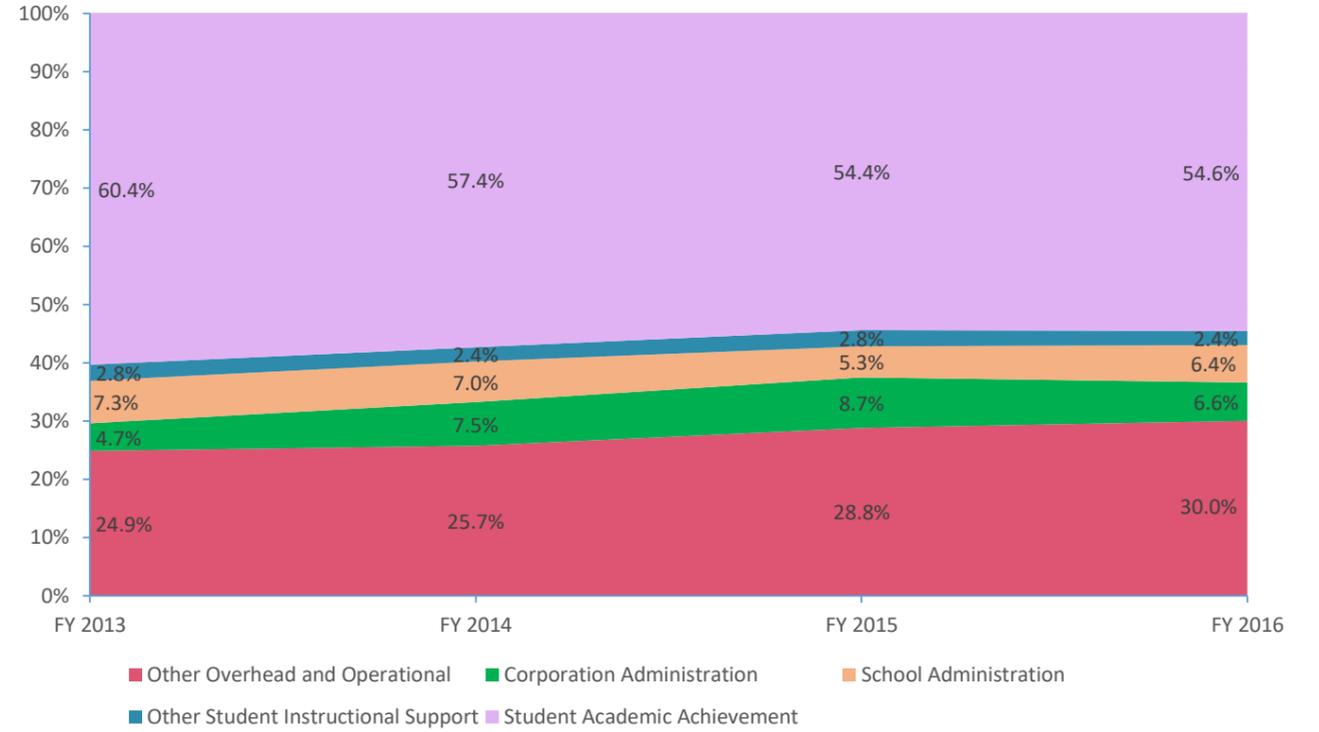
Non Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$3,105,427	24.2%	\$3,858,160	26.7%	\$3,706,723	22.0%	\$3,883,333	27.8%	\$3,549,795	31.1%	\$2,904,228	31.1%
Non Operational	\$1,115,400	8.7%	\$1,268,657	8.8%	\$4,554,170	27.0%	\$2,072,611	14.8%	\$1,900,947	16.6%	\$1,336,205	14.3%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$4,220,827	33.0%	\$5,126,816	35.4%	\$8,260,893	48.9%	\$5,955,944	42.7%	\$5,450,742	47.7%	\$4,240,433	45.5%

Grand Total	\$12,806,634	\$14,462,833	\$16,877,372	\$13,957,520	\$11,427,855	\$9,326,244
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All Expenditures



Operational Expenditures Only³



Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

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Account					Percent Change				
	FY 2006	FY 2009	FY 2015	FY 2016	2006 to 2016	2009 to 2016	2015 to 2016		
Student Academic Achievement									
11050	Regular Programs	Full Day Kindergarten	\$0	\$388,845	\$150,166	\$176,390	NA	-54.6%	17.5%
11100	Regular Programs	Elementary	\$2,352,987	\$3,241,683	\$1,762,422	\$1,266,134	-46.2%	-60.9%	-28.2%
11200	Regular Programs	Middle/Junior High	\$477,422	\$800,580	\$562,837	\$612,185	28.2%	-23.5%	8.8%
11300	Regular Programs	High School	\$1,279,922	\$2,041,227	\$1,729,114	\$1,379,091	7.7%	-32.4%	-20.2%
11355	Regular Programs	High School - Acad. Honors High Ability Students	\$0	\$0	\$0	\$44,903	NA	NA	NA
11450	Regular Programs	Vocational Education - Consumer and Homemaking	\$94,274	\$77,670	\$55,832	\$41,766	-55.7%	-46.2%	-25.2%
11510	Regular Programs	Vocational Education - Cooperative Education	\$70,919	\$21,892	\$30,777	\$26,188	-63.1%	19.6%	-14.9%
11520	Regular Programs	Vocational Education - Area School Participation	\$0	\$0	\$721	\$0	NA	NA	-100.0%
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$9,710	\$58,307	\$0	\$0	-100.0%	-100.0%	NA
12150	Special Programs	Gifted and Talented - High Ability Student Programs	\$0	\$19,234	\$46,589	\$25,357	NA	31.8%	-45.6%
12210	Special Programs	Mental Disabilities - Mild Mental Disabilities	\$75,745	\$58,307	\$339	\$0	-100.0%	-100.0%	-100.0%
12340	Special Programs	Physical Impairment - Hearing Impairment	\$0	\$7,119	\$0	\$0	NA	-100.0%	NA
12350	Special Programs	Physical Impairment - Homebound	\$2,486	\$0	\$5,572	\$595	-76.0%	NA	-89.3%
12510	Special Programs	Culturally Different - Communication Disorders	\$61,470	\$49,383	\$6,607	\$0	-100.0%	-100.0%	-100.0%
12520	Special Programs	Culturally Different - Compensatory	\$2,683	\$266	\$0	\$0	-100.0%	-100.0%	NA
12610	Special Programs	Learning Disability	\$278,785	\$397,636	\$211,060	\$180,264	-35.3%	-54.7%	-14.6%
12900	Special Programs	Other Special Programs	\$23,899	\$29,032	\$900	\$4,255	-82.2%	-85.3%	372.8%
14100	Summer School Programs	Elementary	\$8,652	\$2,703	\$1,000	\$1,000	-88.4%	-63.0%	0.0%
14300	Summer School Programs	High School	\$17,485	\$29,153	\$0	\$3,723	-78.7%	-87.2%	NA
16100	Remediation	Remediation Testing	\$36,702	\$41,775	\$0	\$0	-100.0%	-100.0%	NA
17400	Payments to Other Governmental Units Within State	Joint Services and Supply - Special Ed.	\$380,642	\$395,775	\$383,748	\$357,759	-6.0%	-9.6%	-6.8%
17500	Payments to Other Governmental Units Within State	Special Ed. - Interlocal Agreements	\$0	\$44,771	\$0	\$0	NA	-100.0%	NA
22110	Instruction	Imp. of Instruction - Service Area Direction	\$45,417	\$42,820	\$13,223	\$8,734	-80.8%	-79.6%	-33.9%
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$540	\$0	\$17,560	\$0	-100.0%	NA	-100.0%
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$17,794	\$21,644	\$1,734	\$3,466	-80.5%	-84.0%	99.8%
22190	Instruction	Imp. of Instruction - Other Imp. of Instruct. Services	\$4,954	\$20,777	\$0	\$0	-100.0%	-100.0%	NA
22220	Instruction	Library/Media Services - School Library	\$112,977	\$152,372	\$69,920	\$86,149	-23.7%	-43.5%	23.2%
22250	Instruction	Library/Media Services - Computer Assisted Instruc. Services	\$49,916	\$37,200	\$0	\$0	-100.0%	-100.0%	NA
22290	Instruction	Library/Media Services - Other Educational Media Services	\$308	\$0	\$0	\$0	-100.0%	NA	NA
22360	Instruction	Instruc. Related Tech. - Network Support	\$108,809	\$0	\$0	\$0	-100.0%	NA	NA
22900	Instruction	Other Support Service - Instruct. Staff	\$0	\$14,361	\$64,846	\$53,370	NA	271.6%	-17.7%
25525	Central Services	Textbks. for Rent/Resale - Computers in Lieu of Textbooks	\$0	\$0	\$1,023	\$831	NA	NA	-18.8%
25540	Central Services	Textbks. for Rent/Resale - Other Textbook Rental Service	\$120	\$0	\$0	\$0	-100.0%	NA	NA
25550	Central Services	Textbks. for Rent/Resale - Direction of Resale Service	\$0	\$172,031	\$0	\$0	NA	-100.0%	NA
25560	Central Services	Textbks. for Rent/Resale - Public Information Services	\$110,208	\$118,216	\$70,324	\$76,391	-30.7%	-35.4%	8.6%
25570	Central Services	Textbks. for Rent/Resale - Materials and Supplies	\$0	\$32	\$2,539	\$3,489	NA	10974.9%	37.4%
25590	Central Services	Textbks. for Rent/Resale - Other Textbk. Resale Services	\$0	\$241	\$19,615	\$30,770	NA	12660.4%	56.9%
26497	Category not Specified	Teachers Retir. Fund - 07 Acct. Code	\$168,000	\$0	\$0	\$0	-100.0%	NA	NA
Student Academic Achievement Total			\$5,792,825	\$8,285,053	\$5,208,470	\$4,382,809	-24.3%	-47.1%	-15.9%
Student Instructional Support									
21130	Students	Attend. & Social Work Serv. - Social Work Services	\$28,693	\$44,176	\$40,421	\$43,402	51.3%	-1.8%	7.4%
21220	Students	Guidance Services - Counseling Services	\$70,172	\$96,789	\$90,289	\$107,733	53.5%	11.3%	19.3%
21320	Students	Health Services - Medical Services	\$441	\$520	\$84	\$42	-90.5%	-92.0%	-50.3%
21340	Students	Health Services - Nurse Services	\$35,611	\$71,467	\$45,442	\$40,061	12.5%	-43.9%	-11.8%
21390	Students	Health Services - Other Health Services	\$0	\$903	\$0	\$0	NA	-100.0%	NA
21810	Students	Special Ed. Administration - Service Area Direction	\$76,870	\$117,308	\$86,279	\$1,263	-98.4%	-98.9%	-98.5%
24100	School Administration	Office of The Principal	\$523,535	\$719,801	\$506,129	\$510,501	-2.5%	-29.1%	0.9%
Student Instructional Support Total			\$735,323	\$1,050,963	\$768,644	\$703,002	-4.4%	-33.1%	-8.5%
Overhead and Operational									
23110	General Administration	Board of Education - Service Area Direction	\$10,025	\$14,515	\$13,775	\$13,700	36.7%	-5.6%	-0.5%
23120	General Administration	Board of Education - Service Area Assistants	\$0	\$791	\$738	\$685	NA	-13.4%	-7.2%

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					2006 to 2016	2009 to 2016	2015 to 2016		
23150	General Administration	Board of Education - Legal Services	\$4,165	\$5,674	\$20,571	\$38,085	814.4%	571.2%	85.1%
23160	General Administration	Board of Education - Promotion Expenses	\$728	\$2,877	\$1,306	\$2,838	289.9%	-1.4%	117.4%
23210	General Administration	Executive Administration - Office of The Superintendent	\$145,038	\$283,048	\$496,068	\$303,848	109.5%	7.3%	-38.7%
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$53,856	\$9,799	\$53,520	\$1,287	-97.6%	-86.9%	-97.6%
25196	Central Services	Fiscal Services - Other - Cash Change	\$550	\$375	\$400	\$250	-54.5%	-33.3%	-37.5%
25199	Central Services	Fiscal Services - Other - Other	\$0	\$555,161	\$38,947	\$508	NA	-99.9%	-98.7%
25750	Central Services	Personnel Services - Health Services	\$4,707	\$6,630	\$1,597	\$855	-81.8%	-87.1%	-46.5%
25790	Central Services	Personnel Services - Other Personnel Services	\$0	\$463	\$33,428	\$4,167	NA	801.0%	-87.5%
25810	Central Services	Admin. Tech. Services - Tech. Serv. Sup. & Admin.	\$0	\$0	\$20,778	\$27,594	NA	NA	32.8%
25850	Central Services	Admin. Tech. Services - Network Support	\$0	\$3,060	\$0	\$0	NA	-100.0%	NA
25860	Central Services	Admin. Tech. Services - Hardware Maintenance And Support	\$0	\$0	\$125,649	\$119,954	NA	NA	-4.5%
25890	Central Services	Other Technology Services	\$0	\$150,548	\$14,497	\$1,145	NA	-99.2%	-92.1%
25910	Central Services	Other Supp. Serv. Cent. Serv. - Judgments	\$0	\$0	\$0	\$6,500	NA	NA	NA
26100	Operation and Maintenance of Plant Services	Service Area Direction	\$0	\$0	\$132	\$0	NA	NA	-100.0%
26200	Operation and Maintenance of Plant Services	Maintenance of Buildings	\$814,212	\$1,005,984	\$987,258	\$948,014	16.4%	-5.8%	-4.0%
26300	Operation and Maintenance of Plant Services	Maintenance of Grounds	\$11,703	\$7,583	\$1,244	\$0	-100.0%	-100.0%	-100.0%
26400	Operation and Maintenance of Plant Services	Maintenance of Equipment	\$95,988	\$128,659	\$197,150	\$99,342	3.5%	-22.8%	-49.6%
26495	Category not Specified	Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$738	\$0	\$0	\$0	-100.0%	NA	NA
26499	Category not Specified	Other - 2007 Account Code	\$182,252	\$0	\$0	\$0	-100.0%	NA	NA
26600	Operation and Maintenance of Plant Services	Security Services	\$804	\$0	\$0	\$0	-100.0%	NA	NA
26700	Operation and Maintenance of Plant Services	Insurance	\$60,811	\$79,747	\$9,648	\$83,274	36.9%	4.4%	763.2%
27010	Student Transportation	Service Area Direction	\$19,917	\$24,311	\$3,669	\$4,157	-79.1%	-82.9%	13.3%
27100	Student Transportation	Vehicle Operation	\$152,247	\$330,035	\$168,112	\$281,994	85.2%	-14.6%	67.7%
27200	Student Transportation	Monitoring Services	\$31,280	\$86,331	\$33,184	\$29,262	-6.5%	-66.1%	-11.8%
27300	Student Transportation	Vehicle Servicing and Maintenance	\$107,380	\$77,949	\$125,253	\$146,981	36.9%	88.6%	17.3%
27400	Student Transportation	Purchase of School Buses	\$62,474	\$0	\$0	\$0	-100.0%	NA	NA
27500	Student Transportation	Insurance on Buses	\$11,101	\$0	\$0	\$0	-100.0%	NA	NA
27700	Student Transportation	Contracted Transportation Services	\$456,430	\$446,119	\$516,716	\$215,364	-52.8%	-51.7%	-58.3%
27900	Student Transportation	Other Student Transportation Services	\$13,185	\$18,434	\$8,614	\$7,183	-45.5%	-61.0%	-16.6%
31200	Food Services Operations	Food Preparation and Dispensing	\$195,660	\$280,094	\$30	\$0	-100.0%	-100.0%	-100.0%
31400	Food Services Operations	Food Purchases	\$245,707	\$294,858	\$0	\$0	-100.0%	-100.0%	NA
31900	Food Services Operations	Other Food Services	\$21,133	\$45,115	\$677,510	\$567,241	2584.2%	1157.3%	-16.3%
Overhead and Operational Total			\$2,702,091	\$3,858,160	\$3,549,795	\$2,904,228	7.5%	-24.7%	-18.2%
Non Operational									
33400	Category not Specified	Athletic Coaches	\$169,833	\$188,697	\$110,200	\$109,826	-35.3%	-41.8%	-0.3%
33990	Other Community Services	Other	\$47,502	\$49,947	\$0	\$0	-100.0%	-100.0%	NA
41000	Category not Specified	Land Acquisition and Development	\$41,084	\$27,260	\$117,143	\$5,837	-85.8%	-78.6%	-95.0%
43000	Category not Specified	Professional Services	\$15,597	\$14,759	\$2,376	\$7,538	-51.7%	-48.9%	217.3%
45100	Building Acquisition, Construction and Improvement	Building Acquisition, Const. and Improv.	\$147,478	\$101,151	\$218,298	\$75,987	-48.5%	-24.9%	-65.2%
45200	Building Acquisition, Construction and Improvement	Energy Savings Contracts	\$0	\$0	\$34,115	\$0	NA	NA	-100.0%
45400	Building Acquisition, Construction and Improvement	Sports Facilities	\$23,333	\$30,451	\$4,674	\$46,660	100.0%	53.2%	898.3%
45500	Building Acquisition, Construction and Improvement	Rent of Build., Facilities, and Equip.	\$25,858	\$31,117	(\$5,568)	\$5,917	-77.1%	-81.0%	206.3%
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$98,746	\$130,770	\$138,327	\$123,304	24.9%	-5.7%	-10.9%
49000	Category not Specified	Other Facilities Acq. and Construction	\$0	\$146	\$0	\$0	NA	-100.0%	NA
51100	Principal on Debt	Bonds	\$0	\$174,222	\$347,097	\$26,290	NA	-84.9%	-92.4%
52200	Interest on Debt	Temporary Loans	\$51,102	\$60,793	\$1,970	\$0	-100.0%	-100.0%	-100.0%
52600	Interest on Debt	Other DLGF Approved Debt	\$0	\$0	\$11,778	\$13,380	NA	NA	13.6%
53100	Lease Rental	Buildings-Principal	\$406,650	\$409,500	\$880,500	\$881,500	116.8%	115.3%	0.1%
54200	Advancements and Obligations	Common School Fund - Principal	\$20,707	\$49,845	\$40,037	\$39,648	91.5%	-20.5%	-1.0%
59200	Other Debt Services Obligations	Bank Fee	\$0	\$0	\$0	\$318	NA	NA	NA
Non Operational Total			\$1,047,888	\$1,268,657	\$1,900,947	\$1,336,205	27.5%	5.3%	-29.7%
Prorated by Fund									

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Account	FY 2006	FY 2009	FY 2015	FY 2016	Percent Change		
					2006 to 2016	2009 to 2016	2015 to 2016
26491 - SAA NA PERF - 2007 Account Code	\$38,131	\$0	\$0	\$0	NA	NA	NA
26491 - SIS NA PERF - 2007 Account Code	\$5,507	\$0	\$0	\$0	NA	NA	NA
26491 - O&O NA PERF - 2007 Account Code	\$20,394	\$0	\$0	\$0	NA	NA	NA
26491 - NO NA PERF - 2007 Account Code	\$1,610	\$0	\$0	\$0	NA	NA	NA
26492 - SAA NA Social Security - 2007 Account Code	\$351,836	\$0	\$0	\$0	NA	NA	NA
26492 - SIS NA Social Security - 2007 Account Code	\$52,329	\$0	\$0	\$0	NA	NA	NA
26492 - O&O NA Social Security - 2007 Account Code	\$68,071	\$0	\$0	\$0	NA	NA	NA
26492 - NO NA Social Security - 2007 Account Code	\$15,083	\$0	\$0	\$0	NA	NA	NA
26493 - SAA NA Workman's Compensation - 2007 Account Code	\$9,238	\$0	\$0	\$0	NA	NA	NA
26493 - SIS NA Workman's Compensation - 2007 Account Code	\$1,406	\$0	\$0	\$0	NA	NA	NA
26493 - O&O NA Workman's Compensation - 2007 Account Code	\$12,984	\$0	\$0	\$0	NA	NA	NA
26493 - NO NA Workman's Compensation - 2007 Account Code	\$376	\$0	\$0	\$0	NA	NA	NA
26494 - SAA NA Group Insurance - 2007 Account Code	\$1,189,351	\$0	\$0	\$0	NA	NA	NA
26494 - SIS NA Group Insurance - 2007 Account Code	\$180,512	\$0	\$0	\$0	NA	NA	NA
26494 - O&O NA Group Insurance - 2007 Account Code	\$301,888	\$0	\$0	\$0	NA	NA	NA
26494 - NO NA Group Insurance - 2007 Account Code	\$50,442	\$0	\$0	\$0	NA	NA	NA
26498 - SAA NA Severance / Early Retirement Pay - 2007 Account Code	\$229,350	\$0	\$0	\$0	NA	NA	NA
Prorated by Fund Total	\$2,528,507	\$0	\$0	\$0	NA	NA	NA